



# Property Tax Information

City of Boston Assessing Department • Fiscal Year 2016

Martin J. Walsh, Mayor

Ronald W. Rakow, Commissioner

## Important Dates

### February 1, 2016

- Fiscal Year 2016 3rd quarter taxes due.
- Abatement filing deadline for real property, personal property, and exempt property.

### Late March 2016

- Fiscal Year 2016 4th quarter tax bill issued.

### April 1, 2016

- Residential exemption filing deadline.
- Personal exemption filing deadline.

### May 2, 2016

- Fiscal Year 2016 4th quarter taxes are due.

## More Information

- Fiscal Year 2016 assessments and tax rates appear on your 3rd quarter tax bill.
- Mail your tax payments to: City of Boston Real Estate, PO Box 55808, Boston, MA 02205-5808.
- For prior fiscal year tax balances and payments, contact the Collector's office at (617) 635-4131 or 635-4132.
- If you have a mortgage escrow account, forward your tax bill to the bank or mortgage company to ensure timely payment of taxes.

## Property Tax Outlook for Fiscal Year 2016

The City recently completed a revaluation of all residential and commercial properties for Fiscal Year 2016 as required by state law. The new assessments are based on an effective date of January 1, 2015, with sales on or before this date - comparable in location, style, age, size, and condition - forming the basis of assessments.

In Fiscal Year 2016, property assessments reflect the strong real estate market activity prior to January 1, 2015 (property sales information is available online at [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing)). As a result, assessments have increased in most neighborhoods over the prior year. However, the increasing assessments caused a decline in the property tax rate that will mitigate, in part, the impact of any tax bill increases.

## Residential & Personal Exemptions May Provide Tax Relief to Lower Your Tax Bill

Taxpayers who owned and occupied their property as the principal residence on January 1, 2015, may be eligible for the residential exemption. In Fiscal Year 2016, qualified homeowners can expect to save \$1,961.58 on their tax bill. The principal residence is the address from which you file your state income tax return.

In addition, homeowners who are Elderly, Blind, Surviving Spouses or Minor Children of Deceased Parents, Veterans, or certain members of the National Guard may qualify for a personal exemption. Each exemption has eligibility requirements (e.g. age, income restrictions). You may not receive more than one personal exemption. If you qualify for two or more exemptions, you will receive the exemption that saves you the most money. See the reverse side for more exemption information.

### Taxpayer Referral & Assistance Center (TRAC) (617) 635-4287 • [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing)

#### Contact TRAC for questions about the following:

- Property taxes
- Residential exemption
- Elderly and other personal exemptions
- Duplicate tax bills
- Current motor vehicle excise tax
- Current boat excise tax
- Current tax bill balances and payments

TRAC is located on the mezzanine level of City Hall and is open weekdays from 9AM - 5PM. Information is also available online at [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing).

## Fiscal Year 2016 Tax Rates

**Residential**  
**\$11.00**

per \$1,000 of value

**Commercial, Industrial,  
Personal Property**  
**\$26.81**

per \$1,000 of value

## Tax Deferral for Elderly

Rising expenses may make it difficult for elderly taxpayers (65 and older) to continue owning their home. The Tax Deferral program allows seniors to defer all or a portion of their property tax bill at an interest rate of 4% until the property is transferred to a new owner.

For Fiscal Year 2016, the qualifying income limit is \$57,000.

## National Guard Exemption Renewed

The City of Boston recently renewed the National Guard Exemption program through Fiscal Year 2017 to provide tax relief to those homeowners in the National Guard or Military Reserve serving overseas during the fiscal year.

Qualified applicants will be eligible for a 100% reduction in real estate taxes for the given year.

## Frequently Asked Questions

### ***How do market conditions affect my assessment?***

For Fiscal Year 2016, state law requires that all property be assessed at its full market value. Your assessment is based upon the sale of properties - on or before January 1, 2015 - which are comparable in location, style, age, and condition.

### ***I purchased my property in calendar year 2015. When might I qualify for a residential exemption?***

For Fiscal Year 2016, you must have owned and occupied the property on January 1, 2015, to qualify for the exemption. If you acquired the property after January 1, 2015, you may be eligible in Fiscal Year 2017.

Residential Exemption Eligibility	
Calendar Year Purchased	Fiscal Year Eligible
2014	2016
2015	2017
2016	2018

### ***I'm a new owner, why doesn't my name appear on my tax bill?***

For the current Fiscal Year 2016, state law requires the Collector's office to send tax bills to the owner of record as of the January 1, 2015, assessment date. Ownership changes made after that date will be reflected on tax bills in Fiscal Year 2017.

Upon request, the Assessing Department will mail tax bills in care of the new owner. This request may be made by submitting a Property Tax Bill Change of Mailing Address Form that can be found online at [www.cityofboston.gov/assessing/forms.asp](http://www.cityofboston.gov/assessing/forms.asp).

### ***Doesn't Proposition 2½ limit my property taxes?***

Proposition 2½ limits the increase in the overall levy to an amount no greater than 2.5% above the prior year levy amount. However, the provisions of Proposition 2½ apply to the **overall levy**, not to an individual tax bill.

### ***How may I obtain an application for a personal or residential exemption?***

Exemption applications can be obtained by calling the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287, visiting the Assessing Department, Room 301, Boston City Hall or online by accessing the Assessing Department website at [www.cityofboston.gov/assessing/search](http://www.cityofboston.gov/assessing/search).

The due date for exemption applications is April 1, 2016, with the exception of the National Guard exemption, which is due three (3) months after the actual (not preliminary) tax bills are mailed. For more information, visit [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing). Go to Frequently Asked Questions.

### ***How can I determine if I am receiving an exemption?***

On your tax bill, if an amount appears to the right of the box marked "Residential Exemption" or "Personal Exemption," then you are receiving the respective exemption.

### ***What is an abatement and how do I file?***

An abatement is a reduction of your real estate tax through review and correction of the property's assessed value. The abatement process is, by law, a taxpayer's recourse when he/she believes their property is over-assessed, disproportionately assessed, improperly classified, or exempt from taxation. Abatement applications may generally be filed by the person to whom the property taxes have been assessed or the owner of the property after January 1, 2016.

The deadline to file an abatement application is February 1, 2016. The taxes due on the property must be paid by February 1 even if the abatement decision is pending. Taxpayers may obtain abatement forms from i) the Assessing Department, Room 301, City Hall, ii) at the Taxpayer Referral & Assistance Center, Mezzanine Level, City Hall, calling (617) 635-4287, or iii) online at [www.cityofboston.gov/assessing/search](http://www.cityofboston.gov/assessing/search). Follow the instructions below the property search field.

### ***What must I do to comply with motor vehicle registration law?***

If you are a Massachusetts (MA) resident, you must register your vehicle with the state. By law, you are a MA resident if you receive a local property tax exemption, file a state resident income tax return, receive a rental deduction, register to vote in MA, enroll your dependents in a local public school, pay resident tuition for them at a state college or university, receive public assistance from the state, declare mortgaged or insured property located here as your principal residence, or obtain any employment, benefit or privilege by claiming MA residency. You may be fined up to \$1,000 per year for illegally registering your vehicle in another state or misrepresenting the location where the vehicle is garaged. You may also be subject to assessment for unpaid taxes with penalties and interest.

## THIS IS AN IMPORTANT NOTICE. PLEASE HAVE IT TRANSLATED.

Questa è una gara molto importante. Vi preghiamo di fare la traduzione.

Este es un aviso importante. Sírvase mandarlo a traducir. Ce message est important. Veuillez faire traduire.

Đây là một bản thông cáo quan trọng. Xin vui lòng thông dịch lại bản thông cáo này.

重要文件，請翻譯成中文。

Este é um aviso importante. Por favor providencie a tradução deste aviso.

Es é un avizu importanti. Di favor, manda traduzil.

Sa se yon avètisman enpòtan. Tradui li silvoulplè.

Это очень важное сообщение. Пожалуйста, найдите переводчика.

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